

Lilly Endowment Inc. GIFT (Giving Indiana Funds for Tomorrow)

The Program

Lilly Endowment Inc. committed up to \$47 million between 1990 and 2005 to help Indiana communities establish or strength community foundations.

The Purpose

To help Indiana create a lasting legacy of self-reliance for addressing local problems.

Quote in Original Announcement

The Community Foundation GIFT initiative is dedicated to the citizens and communities of Indiana. Over the next 15 years Lilly Endowment hopes to assist communities build a legacy of self-reliance that will serve Indiana for generations to come.

Lilly Endowment Inc., June 1990

Definition of Community Foundation: A publicly-supported philanthropic institution service for a defined geographic area and governed by a volunteer board of private citizens' representative of the public interest. It administers funds from an endowment built from contributions by individuals, corporations, other foundations or government. A community foundation distributes grants to nonprofit agencies in such areas as human services, education, healthy, community development, arts and other civic endeavors.

Eligibility Requirements:

- Legally established as a community foundation with tax-exempt status
- Demonstrates community involvement in fund-raising and activities
- Meets financial parameter of grant programs
- Retains at least a half-time staff person

Phase I (Announced June, 1990)

Asset Building: \$1 to \$2 match; minimum grant \$500,000 maximum grant \$1.7 million

Project: \$1 to \$2 match; minimum grant \$10,000; maximum grant \$100,000

Operating: Up to 1/3 of documented operating expenses, not to exceed \$50,000 per year.

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Phase I Extension (Announced November, 1992; 18-month period to raise assets from time of grant approval; \$13 million from Endowment)

Asset Building: \$1 to \$2 match; maximum grant \$500,000

Project: \$1 to \$2 match; minimum grant \$10,000; maximum grant \$100,000

Operating: Up to 1/3 of documented operating expenses, not to exceed \$50,000 per year.

Number of community foundations (counties): 59 (11 prior to GIFT)

Phase II (Announced May, 1996; \$35 million from Endowment)

General Eligibility Requirements:

- Legally established as a community foundation with tax-exempt status
- Must be capable of involving citizens of diverse backgrounds and viewpoints in community foundation's activities
- Must be able to demonstrate that adequate financial controls and procedures are in place to safeguard and account for community foundation's assets
- Must be capable of implementing a viable fund-raising effort
- Must have at least one half-time staff person in place; must have an office

New Community Foundation Requirements

Asset building: \$1 to \$2 match; maximum grant \$500,000

Project: \$1 to \$2 match; maximum grant \$50,000

Operating: \$1 to \$2 match; maximum grant \$100,000

Application deadline: August 31, 1997

Ending matching deadline: August 31, 1998

- Available only for those counties that did not previously receive a GIFT grant from LEI.
- Only one application per county. The applying foundation or affiliate fund must serve the entire county. Multicounty foundations may submit one application for each new county being served.

Existing Community Foundation Requirements

Asset building: \$1 to \$1 match; maximum grant \$500,000

Capital project: \$1 to \$2 match; maximum grant \$500,000; Community foundations must have an endowment value of \$5 million to be eligible.

Application deadline: October 31, 1996 (must have received and successfully completed all existing asset-building challenges from Lilly Endowment by September 30, 1996)

Ending matching deadline: August 31, 1997

Eligible matching gifts must be irrevocable and include outright gifts, payments on pledges received during the matching period, and for asset-building grants only – irrevocable deferred gifts matched on the basis of their gift value as determined for federal tax purposes. No existing

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charitable endowments, trusts or private foundations that are transferred to the community foundation will qualify for matching support. Any matching funds received for asset building (endowment) from Lilly Endowment must be incorporated into the **unrestricted endowment** of the community foundation for the relevant county.

Number of community foundations (counties): 81

Phase III (Announced September, 1997; \$85 million from Endowment)

General Eligibility Requirements:

- Must have satisfactorily participated in GIFT Phase I or Phase II. New community foundations may be considered for participation in Phase III only if they serve a previously unserved county.
- If a community foundation/affiliate fund currently has an active GIFT Phase II grant, the matching period for GIFT Phase III will not begin until the GIFT Phase II matching requirements are fully satisfied or the GIFT Phase II matching period ends, whichever is earlier.
- Legally established as a community foundation with tax-exempt status
- Must have a board of directors that broadly represents the county it serves
- Must be able to demonstrate that adequate financial controls and procedures are in place to safeguard and account for community foundation's assets
- Must be capable of implementing a viable fund-raising effort
- Must have at least one half-time staff person in place; must have an office

Grant total: \$1 million (as allocated by the community foundation within the following options)

Community Foundation Option:

Asset building: \$1 to \$1 match

Matching funds can be used for any charitable purpose – operating funds, endowment, and/or community grants.

Application deadline: June 30, 1998

Ending matching deadline: September 30, 1999

Community Projects Option (direct grant):

Minimum of \$50,000 per project and no more than five project proposals may be submitted by county.

- Cannot be health care related projects.
- Wide community participation in assessing and prioritizing community's charitable needs.
- Charitable organization applying for community project must be a 501 (c) (3) and 509 (a), respectively, as recognized by the IRS.
- Must submit one application per county will all projects at one time

Application deadline: June 30, 1998

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Number of community foundations (counties): 90

Phase IV (Announced November, 1998; \$153 million from Endowment)

General Eligibility Requirements:

- Must have satisfactorily participated in GIFT Phase III. New community foundations may be considered for participation in Phase IV only if they serve a previously unserved county.
- If a community foundation/affiliate fund currently has an active GIFT Phase III grant, the matching period for GIFT Phase IV will not begin until the GIFT Phase III matching requirements are fully satisfied or the GIFT Phase III matching period ends, whichever is earlier.
- Legally established as a community foundation with tax-exempt status
- Must have a board of directors or grants committee that broadly represents the county it serves
- Must be able to demonstrate that adequate financial controls and procedures are in place to safeguard and account for community foundation's assets
- Must be capable of implementing a viable fund-raising effort
- Must have at least one half-time staff person in place; must have an office

Grant total: \$1.2 million (as allocated by the community foundation within the following options)

Community Foundation Option:

Asset building: \$1 to \$1 match

Matching funds can be used for any charitable purpose – operating funds, endowment, and/or community grants.

Application deadline: May 31, 1999

Ending matching deadline: September 30, 2000

Community Projects Option (direct grant):

Minimum of \$50,000 per project and no more than five project proposals may be submitted by county.

- Cannot be health care related projects.
- Wide community participation in assessing and prioritizing community's charitable needs.
- Charitable organization applying for community project must be a 501 (c) (3) and 509 (a), respectively, as recognized by the IRS.
- Must submit one application per county with all projects at one time

Application deadline: May 31, 1999

Additional \$1 million for Community Project Option for counties with populations over 100,000.

Up to additional five projects with a minimum of \$50,000 per project.

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- Eligible counties: Allen, Delaware, Elkhart, Hamilton, Johnson, Lake, LaPorte, Madison, Marion, Monroe, Porter, St. Joseph, Tippecanoe, Vanderburgh, and Vigo.

Application deadline: May 31, 1999

Grant total \$300,000

Operating Funds Award: \$3 to \$1 match

- General operations
- No part of Lilly Endowment's match can be used for endowment
- Funds raised for the match can be used an endowment

Application deadline: May 31, 1999

Ending matching deadline: September 30, 2000

Number of community foundations (counties): 92

Phase V (Announced August, 2001; \$191.1 million from the Endowment)

General Eligibility Requirements:

- Must have satisfactorily participated in GIFT Phase IV
- Legally established as a community foundation with tax-exempt status
- Must have a board of directors or grants committee that broadly represents the county it serves
- Must be able to demonstrate that adequate financial controls and procedures are in place to safeguard and account for community foundation's assets
- Must complete the public support calculation form
- Must be capable of implementing a viable fund-raising effort
- Must have at least one, half-time, paid staff person with executive responsibilities and must have an office. An affiliate does not have to satisfy these staff and location requirements to be eligible, although the Endowment hopes that each affiliate will satisfy them in the near future
- In counties where more than one community foundation exists, those community foundations must collaborate in applying for GIFT Phase V funds. Only one application per county

Grant total: \$2.1 million

Asset building: \$2 million is available for unrestricted endowment. \$1 to \$1 match, at least half of the total of all matching monies raised must be for **unrestricted endowment**. Additionally, all matching monies paid by the Endowment must be added to the community foundation's **unrestricted endowment** funds.

Operating: \$100,000 is available for general operations. \$2 to \$1 match.

Application deadline: October 1, 2001 (matching period begins August 1, 2001)

Ending matching deadline: December 31, 2002

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Phase VI (Announced July, 2014; \$66 million from Endowment)

General Eligibility Requirements:

- Must have satisfactorily participated in previous GIFT Phases
- Legally established as a community foundation with tax-exempt status
- Must have a board of directors or grants committee that broadly represents the county it serves
- Must be able to demonstrate that adequate financial controls and procedures are in place to safeguard and account for community foundation's assets
- Participation will not be required to take part in future GIFT programs
- Must complete the public support calculation form
- In counties where more than one community foundation exists, those community foundations must collaborate in applying for GIFT Phase V funds. Only one application per county

Grant total: \$500,000 to \$2 million (based upon population)

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| ▪ Up to 50,000 population (65 counties) | \$500,000 |
| ▪ 50,001 to 150,000 population (17 counties) | \$1 million |
| ▪ 150,001 to 300,000 population (7 counties) | \$1.5 million |
| ▪ Over 300,000 population (3 counties) | \$2 million |

Community Foundation Discretionary (CFD) Option: Match under this option is \$1 to \$2. **Up to one-half** of the awarded grant funds can be used for any charitable purpose it or its affiliate fund chooses, including, but not limited to, operating expenses, community programs and community capital projects and endowments for such purposes. The community foundation can determine what fund or funds the matching grant goes in.

Unrestricted Endowment Building Option: Match under this option is \$1 to \$1. **At least one-half** of the awarded grant funds must be used for this option. All gifts and the grant awarded must be placed in the unrestricted endowment fund for the community foundation or affiliate fund as appropriate. To encourage board giving and engagement, amounts raised from members of the community foundation's current board of directors or affiliate fund's county committee, as appropriate, for unrestricted endowment will qualify for a \$2 to \$1 match.

Application deadline: September 11, 2014 (matching period begins August 1, 2014)

Ending matching deadline: March 31, 2016

Number of community foundations: 94

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Phase VII Endowment Match (Announced October, 2018; \$76.1 million from Endowment)

General Eligibility Requirements:

- Must have satisfactorily participated in previous GIFT Phases.
- Legally established as a community foundation with tax-exempt status
- If more than one community foundation serves a county, those community foundations must collaborate in applying for GIFT VII funds. Only one application per county will be accepted for both Matching Fund Grants and Community Leadership Grants (planning and implementation). Multi-county foundations must submit a separate application for each county served, although some information may be the same in each application.
- Must have a board of directors or grants committee that broadly represents the county it serves
- Must be able to demonstrate that adequate financial controls and procedures are in place to safeguard and account for community foundation's assets
- Participation will not be required to take part in future GIFT programs
- Must complete the public support calculation form
- In counties where more than one community foundation exists, those community foundations must collaborate in applying for GIFT Phase V funds. Only one application per county.

Grant total: \$500,000 to \$4 million (based upon population)

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|--|---------------|
| ▪ Up to 50,000 population (65 counties) | \$500,000 |
| ▪ 50,001 to 150,000 population (16 counties) | \$1 million |
| ▪ 150,001 to 300,000 population (7 counties) | \$1.5 million |
| ▪ 300,001 to 400,000 population (2 counties) | \$2 million |
| ▪ 400,001 to 500,000 population (1 county) | \$2.5 million |
| ▪ Over 500,000 population (1 county) | \$4 million |

Community Foundation Discretionary (CFD) Option: Match under this option is \$1 to \$2. **Up to one-third** of the awarded grant funds can be used for any charitable purpose it or its affiliate fund chooses, including, but not limited to, operating expenses, community programs and community capital projects and endowments for such purposes. The community foundation can determine what fund or funds the matching grant goes in.

Unrestricted Endowment Building Option: Match under this option is \$2 to \$1. **At least two-thirds** of the awarded grant funds must be used for this option. All gifts and the grant awarded must be placed in the unrestricted endowment fund for the community foundation or affiliate fund as appropriate.

Board Engagement Grant: The Endowment offered a \$100,000 unrestricted grant to each community foundation that can document a cumulative contribution of at least \$500 paid during the period January 1, 2019 through June 30, 2020 from each individual who serves on its board

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or county committee anytime during the same period. The cumulative contribution can be made to any fund within the community foundation.

Application deadline: January 31, 2019 (matching period begins October 1, 2018)

Ending matching deadline: December 31, 2020

Number of community foundations: 94

PHASE VII Community Leadership Grant - Planning (announced October, 2018; \$5.75 million from the Endowment)

General eligibility requirements: Please see above requirements for matching grants

Grant total: \$50,000 to \$200,000 (based upon population)

▪ Up to 50,000 population (65 counties)	\$50,000
▪ 50,001 to 150,000 population (16 counties)	\$75,000
▪ 150,001 to 300,000 population (7 counties)	\$100,000
▪ 300,001 to 400,000 population (2 counties)	\$125,000
▪ 400,001 to 500,000 population (1 county)	\$150,000
▪ Over 500,000 population (1 county)	\$200,000

This funding is meant to enable community foundations to evaluate their local landscapes and identify and prioritize community needs and assets, develop a deeper understanding of what their roles should be within the community, strengthen relationships with local stakeholders and potential collaborators, build internal capacities to act as an effective leader, and prioritize and develop strategies to address high priority challenges and opportunities with implementation grant funding.

Proposal deadline: March 15, 2019

Number of community foundations: 94

PHASE VII Community Leadership Grant - Implementation (announced October, 2018; \$11.6 million from the Endowment)

General eligibility requirements: Please see above requirements for matching grants

Grant total: \$100,000 to \$500,000 (based upon population)

▪ Up to 50,000 population (65 counties)	\$100,000
▪ 50,001 to 150,000 population (16 counties)	\$150,000
▪ 150,001 to 300,000 population (7 counties)	\$200,000
▪ 300,001 to 400,000 population (2 counties)	\$250,000
▪ 400,001 to 500,000 population (1 county)	\$300,000
▪ Over 500,000 population (1 county)	\$500,000

The Endowment implementation grants are for community foundations to implement strategic initiatives and programs designed to address key challenges or opportunities identified and prioritized during its planning process. Each community foundation is invited to participate in this

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component and, upon the satisfactory submission of its implementation proposal, will be eligible to receive funding in 2020 to implement the efforts described in the proposal.

Proposal deadline: March 13, 2020

Number of community foundations: 94

PHASE VII Community Leadership Grant – Larger Scale Funding Opportunity (announced October, 2018; \$31.6 million from the Endowment)

General eligibility requirements: Please see above requirements for matching grants

The Endowment recognizes that there may be promising ideas to address a compelling challenge or opportunity that arise out of the planning phase that would require funding in excess of the implementation grant amounts noted above.

As a supplement to its implementation proposal, each community foundation accordingly is invited to submit a concept paper that describes how it would use up to \$5 million per county in additional funding to implement an initiative that addresses a more substantial, larger impact challenge or opportunity.

Proposal deadline: March 13, 2020

Number of community foundations: 94